increase the value of the land will attract the provisions of the Bill and the question of betterment tax does not come in in such a case as that. It is only in cases where the value of the land has increased on account of any improvement that the provisions of the Act will be attracted and betterment tax will be levied. In cases where the Municipality or the Trust Board spend a lot of money but even then the value of the land does not increase, there is no taxation at all. That being the case, I do not know where hardship comes if such a tax as this is levied. This increase in the value of the land is something like an un-earned income. The State and the agency which is responsible for increasing the value and for putting some more money into the pockets of the person who has not earned the same, have got a moral right to expect some share from the person who gets the un-earned income. That being the case, when the scope of the Act is so limited only to cases where the land has increased in value due to improvements, if that person gets an advantage by the act of the Trust Board or the Government, then there is a moral right which vests in the agency which makes the land more valuable to expect a contribution. Even in the Bill itself there is a provision for regulating the levy of the tax. First of all, the Trust Board assesses and gives notice to the person who is affected by the assessment. If that person is not satisfied with the assessment, he can ask for the appointment of an Arbitrator and that Arbitrator can go into the question and find out if the assessment is correct or not. Even then if the person is not satisfied, he can go to the District Judge. He can get proper assessment made there. When there are so many safeguards made in the Act itself, and the increase which has resulted on account of the improvement made by the Trust Board can be assessed legally, I do not think that there can be any hardship. The machinery suggested in the Bill for the assessment on the increase in the value in such circumstances as this, is so complete that it is not right to say that there is no proper agency to make any assessment. No doubt in some cases there might be some difficulty. If the value of the land has increased due to reasons other than the improvement made by the Trust Board or by the actual spending of the money by the Trust Board or due to the cumulative result of the steps taken by the Trust Board for improvement and other natural causes, or due to other causes such as the coming into existence of an Industrial Suburb or something like that, then in such cases where more factors than one come into play to increase the value of the land, there will be some difficulty. In such cases we have to trust the discretion of the Arbitrator and the judgment of the District Judge to separate the increase in values due to various influences and to only assess that portion of the increase in value due to improvements made by the Trust Board. In these circumstances when an experienced Judge like the District Judge cannot be trusted to separate the various influences and to allocate the total effect to the several factors, then we cannot trust anybody else. In these circumstances the Bill should be welcomed and the principle that persons who enjoy the benefit should pay, should be borne in mind as also the fact that the person who enjoys the unearned income should also be made to pay. In these circumstances the levy proposed is proper and based on moral principles and the procedure prescribed also is satisfactory. I heartily welcome the measure and commend it for the acceptance of the House.

Point of order *re*: New Member sitting without taking the Oath.

Sri H. K. VEERANNA GOWDH (Mandya District—General)—Before the discussion proceeds further, I would like to draw the attention of the House to the provisions in the Constitution and request the Chair for a ruling in the matter. Article 193 of the Constitution requires that

"if a person sits or votes as a member of the Legislative Assembly or of the Legislative

(SRI H. K. VEERANNA GOWDH)

Council of a State before he has complied with the requirements of Article 188 or when he knows that he is not qualified or that he is disqualified for membership thereof, or that he is prohibited from so doing by the provisions of any law made by Parliament or the Legislature of the State, he shall be liable in respect of each day on which he so sits or votes to a penalty of five hundred rupees to be recovered as a debt due to the State."

And then, Article 188 of the Constitution states—

"that every member of the Legislative Assembly or the Legislative Council of a State shall, before taking his seat, make and subscribe before the Governor, or some person appointed in that behalf by him, an oath or affirmation according to the form set out for the purpose in the Third Schedule."

The rules which we have framed in that connection have laid down that

"at the beginning of each meeting, the Speaker shall call upon new members desirous of taking their seates to do so.

The Secretary shall then call the name of any new member desirous of taking his seat and such member, after taking the oath or making the affirmation in the manner prescribed in the Constitution, shall take his appointed seat."

Now I want a ruling from the Chair to whether a member who has not taken the oath could be allowed to sit in the House.

Janab J. MOHAMED IMAM.—Unless he sits in the House, he cannot take the oath.

Sri H. K. VEERANNA GOWDH.—He does not sit in the House as a member thereof. We took our oath before the commencement of the proceedings. The proceedings of the House have gone on for the past 3 hours and the new member is sitting in the House here without taking the oath as required by the rules.

Janab J. MOHAMED IMAM.—He is awaiting his chance to take the oath.

Sri T. MADIAH GOWDA (Bangalore District—General).—Rule 10 of the Rules of Procedure requires the Speaker to call upon the new member desirous of taking his seat to do so. The Secretary shall then call the name of any new member desirous of taking his seat and such member, after taking the oath or making the affirmation in the manner prescribed in the Constitution, shall take his appointed seat.

Janab MAHMOOD SHERIFF.—Cannot that be regularised now by the new member being called upon to take his oath?

Mr. SPEAKER.—I will consider that point and give a ruling. We shall now adjourn for lunch.

The House adjourned for lunch at Three of the Clock and reassembled at Thirty Minutes past Three of the Clock. Mr. Speaker (the Hon'ble Sri V. Venkatappa) in the chair.

New Member Sworn.

Mr. SPEAKER (The Hon'ble Sri V. Venkatappa).—Sri K. R. Sreekanteswar will now take the Oath of Allegiance.

THE SECRETARY.—Sri K. R. Sreekanteswar.

Sri K. R. SREEKANTESWAR (Bangalore City—General) took the Oath of Allegiance.

The City of Bangalore Improvement (Amendment Bill).

Mr. SPEAKER (The Hon'ble Sri V. Venkatappa).—Discussion on the motion to consider the City of Bangalore Improvement (Amendment) Bill, 1951, will be continued.

*Janab J. MOHAMED IMAM (Chitaldrug *cum* Tumkur—Muslim)—Mr. Speaker, Sir, I do not propose to take much time over this Bill. I want to express some doubts that have been created in my mind. I am sorry I was not present when this Bill was taken up for consideration during the last session and whatever I am expressing now is on the basis of the study of the report of the Select Committee.

This Bill is not as simple as is made out to be nor is it as harmless as we think. It has got a far-reaching effect and it introduces a new principle of levying new tax, a tax which was never contemplated by the previous administrations, which was never contemplated till now and which is proposed to be